

**Amendments to the Specification**

Please amend the specification as follows:

Please amend paragraph [0040] of the original specification as follows:

[0040] Next, the acid etching solution within the acid etching tank was stirred, while the wafer was immersed, and the alkali acid etching was performed so that the removal depth of the wafer becomes 20  $\mu\text{m}$  in the total of the front and rear surfaces. The wafer having completed the acid etching was immersed into a ultrapure water, and was treated with rinse.

Please amend paragraph [0043] of the original specification as follows:

[0043] Hydrofluoric acid, nitric acid, acetic acid, and water were mixed so that the percent by weight volume ratio of (HF:HNO<sub>3</sub>:CH<sub>3</sub>COOH:H<sub>2</sub>O) becomes 1:8:6:5, thereby preparing an acid etching solution, and the removal depth of a wafer in acid etching was made 12  $\mu\text{m}$  in the total of the front and rear surfaces, and the removal depth of a wafer in alkali etching was made 12  $\mu\text{m}$  in the total of the front and rear surfaces. Otherwise, the etching was performed similarly to the first example.

<Comparison Test and Evaluation>